

exemption be applied to any property of such a member. The exemption of a family member who has not attained the age of 21 will not be applied under the group exemption to alcoholic beverages. No exemptions allowable to individuals employed by the household and accompanying the family but not related by blood, marriage, domestic relationship, or adoption will be included in the family grouping.

(b) *Members of a family residing in one household.* “Members of a family residing in one household” includes all persons who:

(1) Are related by blood, marriage, domestic relationship, or adoption;

(2) Lived together in one household at their last permanent residence; and

(3) Intend to live in one household after their arrival in the United States.

(c) *Domestic relationship.* As used in paragraph (b)(1) of this section, the term “domestic relationship” includes foster children, stepchildren, half-siblings, legal wards, other dependents, individuals with an *in loco parentis* or guardianship relationship, and two adults who are in a committed relationship including, but not limited to, long-time companions, and couples in civil unions, or domestic partnerships, wherein the partners are financially interdependent, and are not married to, or a partner of, anyone else. The term “domestic relationship” does not extend to roommates or other cohabitants not otherwise meeting this definition.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009; CBP Dec. 13-19, 78 FR 76532, Dec. 18, 2013]

#### **§ 148.35 Length of stay for exemption of articles acquired abroad.**

(a) *Requirements for allowance of \$800 or \$1,600 exemption.* Except as otherwise provided in this paragraph or in paragraph (b) of this section, the \$800 or \$1,600 exemption for articles acquired abroad will not be allowed unless the returning resident has remained beyond the territorial limits of the United States for a period of not less than 48 hours. The \$800 exemption may be allowed on articles acquired abroad by a returning resident arriving di-

rectly from Mexico without regard to the length of time the person has remained outside the territorial limits of the United States.

(b) *Not required for allowance of \$1,600 exemption on return from the Virgin Islands.* The \$1,600 exemption applicable in the case of the arrival of a returning resident directly or indirectly from the Virgin Islands of the United States may be allowed without regard to the length of time such person has remained outside the territorial limits of the United States.

(c) *Computation of time.* The 48-hour period a returning resident must have completed abroad to be entitled to an exemption will be computed exactly. For example, a resident leaving United States territory at 1:30 p.m. on June 1 would complete the 48-hour period at 1:30 p.m. on June 3.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]

#### **§ 148.36 Frequency of allowance of exemption for articles acquired abroad.**

(a) *30-day period.* The \$800 or \$1,600 exemption for articles acquired abroad will not be granted to a returning resident who has taken advantage of such exemption within the 30-day period immediately preceding his return to the United States. The date of the returning resident's latest prior arrival on which he declared articles acquired abroad for allowance of the \$800 or \$1,600 exemption will be deemed the date he took advantage of the applicable exemption.

(b) *Computation of time.* The 30-day period immediately preceding the resident's return will be computed by excluding the day of arrival and counting backward 30 days. For example, in the case of an arrival on May 28, the resident would not be entitled to the \$800 or \$1,600 exemption if he had taken advantage of such exemption on or after the preceding April 28.

[T.D. 73-27, 38 FR 2449, Jan. 26, 1973, as amended by T.D. 86-118, 51 FR 22516, June 20, 1986; T.D. 97-75, 62 FR 46442, Sept. 3, 1997; CBP Dec. 09-37, 74 FR 48855, Sept. 25, 2009]